

County of Placer, California

**Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the Fiscal Year Ended June 30, 2005**

	<u>General Fund</u>	<u>Public Safety</u>	<u>Public Ways and Facilities</u>
Revenues			
Taxes	\$ 101,849,721	\$ -	\$ 2,578,235
Licenses and permits	8,364,760	28,807	75,060
Fines, forfeitures and penalties	10,539,178	258,807	921,435
Use of money and property	3,727,072	148,915	1,039,791
Intergovernmental	124,936,387	38,592,133	18,427,977
Charges for services	28,090,944	4,975,447	6,752,408
Contributions and donations	53,694	95,211	-
Tobacco settlement	-	-	-
Miscellaneous	1,227,074	379,701	23,205
Total revenues	<u>278,788,830</u>	<u>44,479,021</u>	<u>29,818,111</u>
Expenditures			
Current:			
General government	49,500,086	-	-
Public protection	33,000,674	81,171,587	-
Public assistance	46,000,471	-	-
Health and sanitation	60,079,965	-	-
Public ways and facilities	-	-	22,965,902
Recreation and cultural services	338,254	-	-
Education	247,710	-	-
Debt service:			
Principal	1,151,028	15,042	249,559
Interest	74,073	5,368	13,277
Capital outlay	<u>209,888</u>	<u>1,029,175</u>	<u>6,388,722</u>
Total expenditures	<u>190,602,149</u>	<u>82,221,172</u>	<u>29,617,460</u>
Excess (deficiency) of revenues over (under) expenditures	<u>88,186,681</u>	<u>(37,742,151)</u>	<u>200,651</u>
Other Financing Sources (Uses)			
Issuance of long-term debt	-	815,703	-
Proceeds from sale of capital assets	-	104,978	-
Transfers in	150,367	38,633,786	6,045,896
Transfers out	<u>(73,830,425)</u>	<u>(229,909)</u>	<u>(1,130,981)</u>
Total other financing sources (uses)	<u>(73,680,058)</u>	<u>39,324,558</u>	<u>4,914,915</u>
Net change in fund balances	14,506,623	1,582,407	5,115,566
Fund balances, beginning of year, restated	<u>92,161,067</u>	<u>8,297,997</u>	<u>39,044,698</u>
Fund balances, end of year	<u>\$ 106,667,690</u>	<u>\$ 9,880,404</u>	<u>\$ 44,160,264</u>

The notes to the financial statements are an integral part of this statement.

County of Placer, California

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Governmental Funds
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<u>Capital Improvements Fund</u>	<u>Capital Projects Securitization</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ 13,979,259	\$ 118,407,215
-	-	-	8,468,627
-	-	137,496	11,856,916
1,402,067	-	1,156,806	7,474,651
1,503,615	804	5,223,981	188,684,897
12,616,376	-	6,722,084	59,157,259
-	-	215,219	364,124
-	-	2,700,117	2,700,117
62,470	-	161,351	1,853,801
<u>15,584,528</u>	<u>804</u>	<u>30,296,313</u>	<u>398,967,607</u>
-	-	6,213,008	55,713,094
-	-	5,772,245	119,944,506
-	-	3,377,116	49,377,587
-	-	14,387	60,094,352
3,266,380	-	1,035,640	27,267,922
-	-	-	338,254
-	-	4,272,637	4,520,347
-	-	1,404,571	2,820,200
-	-	3,674,268	3,766,986
<u>9,984,371</u>	<u>20,306,044</u>	<u>1,923,705</u>	<u>39,841,905</u>
<u>13,250,751</u>	<u>20,306,044</u>	<u>27,687,577</u>	<u>363,685,153</u>
<u>2,333,777</u>	<u>(20,305,240)</u>	<u>2,608,736</u>	<u>35,282,454</u>
-	-	802,125	1,617,828
172,550	-	-	277,528
21,102,305	-	4,658,058	70,590,412
<u>(440,836)</u>	<u>-</u>	<u>(260,141)</u>	<u>(75,892,292)</u>
<u>20,834,019</u>	<u>-</u>	<u>5,200,042</u>	<u>(3,406,524)</u>
23,167,796	(20,305,240)	7,808,778	31,875,930
<u>76,746,216</u>	<u>27,853,602</u>	<u>42,172,623</u>	<u>286,276,203</u>
<u>\$ 99,914,012</u>	<u>\$ 7,548,362</u>	<u>\$ 49,981,401</u>	<u>\$ 318,152,133</u>

Revenues

Taxes
Licenses and permits
Fines, forfeitures and penalties
Use of money and property
Intergovernmental
Charges for services
Contributions and donations
Tobacco settlement
Miscellaneous
Total revenues

Expenditures

Current:

General government
Public protection
Public assistance
Health and sanitation
Public ways and facilities
Recreation and cultural services
Education

Debt service:

Principal
Interest

Capital outlay

Total expenditures

Excess (deficiency) of revenues over (under)
expenditures

Other Financing Sources (Uses)

Issuance of long-term debt
Proceeds from sale of capital assets
Transfers in
Transfers out

Total other financing sources (uses)

Net change in fund balances

Fund balances, beginning of year, restated

Fund balances, end of year

The notes to the financial statements are an integral part of this statement.